

**Table 9.29-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND
THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 1997**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Honolulu assessment level (percent)
	Median city 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993 4/	(NA)	(NA)	(NA)	(NA)	(NA)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: Data from D.C. Department of Finance and Revenue cited in *Statistical Abstract of the United States*, 1987 (p. 279), 1988 (pg. 281), 1989 (pg. 291), 1990 (pg. 298), 1991 (pg. 304), 1992 (pg. 303), 1993 (pg. 316), 1994 (pg. 310), 1996 (p. 311), 1997 (p. 316), and for 1996 and 1997 data, Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A National Comparison 1996*, (July 1997), table 1 and *Ibid. 1997* (July 1998), table 1, and <<http://www.dccfo.com/Taxpayers/Publications/publications.html>>.